CERTIFICATE

To the Clerk of Lincoln County, State of Kansas
We, the undersigned, officers of
Spillman Creek Watershed District
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219	5	178,677	22,404	1.199
Debt Service	10-113				
Totals		xxxxxxxx	178,677	22,404	1.199
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Lincoln County	16,550,383
Mitchell County	1,626,331
Osborne County	431,104
Russell County	85,151
0	
Nov 1, 2024 Total Assessed Valuation	18,698,969

Revenue Neutral Rate: 1.199

Assisted by:

Address:

Email:

Date Attested: Dec 13, 2024

County Clerk

SEAL OF LINCOLN COUNTY KANSAS COUNTY CLERK

Governing Body

CPA Summary

Spillman Creek Watershed District
Lincoln County

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,404	533	8	117	1	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	22,404	533	8	117	1	5

County Treas Motor Vehicle Estimate 533

County Treas Recreational Vehicle Estimate 8

County Treas 16/20M Vehicle Estimate 117

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 5

MVT Factor 0.02379

RVT Factor 0.00036

16/20M Factor 0.00522

Comm Veh Factor 0.00004

Watercraft Factor 0.00022

2025

Spillman Creek Watershed District
Lincoln County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Spillman Creek Watershed District
Lincoln County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	209,592	212,097	155,609
Receipts:			
Ad Valorem Tax	13,737	22,404	xxxxxxxxxxxxxxxx
Delinquent Tax	70		
Motor Vehicle Tax	367	368	533
Recreational Vehicle Tax	6	6	8
16/20M Vehicle Tax	91	114	117
Commercial Vehicle Tax		0	1
Watercraft Tax		5	5
LAVTR		0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	377		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**14,648**	**22,897**	664
Resources Available:	**224,240**	**234,994**	**156,273**
Expenditures:			
Wages	390	4,800	4,800
Supplies		3,700	3,700
Meetings		1,300	1,300
Dues & Subscriptions	1,050	1,500	1,500
Publications & Notices	518	1,000	1,000
Maintenance (Repairs & Improvements)	7,585	7,300	7,300
Accounting & Legal		2,500	2,500
Insurance	100	1,000	1,000
Miscellaneous		2,085	2,085
Board-Meals & Mileage		1,200	1,200
Captial Improvements		50,000	149,292
State Inspection	2,500	3,000	3,000
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,143**	**79,385**	**178,677**
Unencumbered Cash Balance Dec 31	212,097	155,609	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	155,388	176,020	178,677
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,677
		Tax Required	22,404
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,404

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Spillman Creek Watershed District
Lincoln County

will meet on August ____, 2024 at _____ ___.m. at _____ for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is avaiable at _____ and will be available at this hearing.

SUPPORTING COUNTIES

Lincoln County (home county) Mitchell County, Osborne County, Russell County

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,143	1.069	79,385	1.179	178,677	22,404	1.199
Totals	12,143	1.069	79,385	1.179	178,677	22,404	1.199
						*Revenue Neutral Rate***	*1.199*
Less: Transfers	0		0		0		
Net Expenditures	12,143		79,385		178,677		
Total Tax Levied	22,404		22,404		xxxxxxxxxxxxxxx		
Assessed Valuation:	20,961,422		19,003,126		18,692,518		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Merrill Nielsen

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 7, 2024)

NOTICE OF BUDGET HEARING

The governing body of
Spillman Creek Watershed District
Lincoln County
will meet on August 21, 2024 at 8 p.m. at Sylvan Grove City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at USDA Service Center and will be available at this hearing.

SUPPORTING COUNTIES
Lincoln County (home county) Mitchell County, Osborne County, Russell County

BUDGET SUMMARY
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,143	1.069	79,355	1.179	178,677	22,404	1.199
Total:	12,143	1.069	79,355	1.179	178,677	22,404	1.199
						Revenue Neutral Rate **	1.199
Less: Transfers	0		0		0		
Net Expenditures:	12,143		79,355		178,677		
Total Tax Levied	22,404		22,404		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation:	20,961,422		19,003,126		18,692,518		

Outstanding Indebtedness,

Jan 1.	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by K.S.A. 79-2964

Merrill Nielsen